

S E C R E T

30 December 1965

OFFICE OF FINANCE INSTRUCTION NO. 116

SUBJECT : General - Chart of General Ledger Accounts

Specific - Issuance of Chart and Description of
Accounts, Office of Finance

REFERENCE : Memorandum for Deputy Director of Central Intelligence
from Deputy Director for Support, dated 15 July 1965,
Subject: Simplification of Agency Financial System

1. The attached Chart and Description of Accounts, Office of Finance will replace the present separate Chart and Description of Vouchered Fund Accounts and Chart and Description of Confidential Fund Accounts. The new Chart becomes effective on 1 April 1966.

2. The consolidation of accounts into a single series is consistent with the recent policy decision approved by the Deputy Director of Central Intelligence in reference to merge the separate vouchered fund and confidential fund accounting systems into a single system while retaining the distinction between DCI certified and non-DCI certified activities through appropriate coding of expenditure transactions.

3. Each account has been assigned a new four-digit account number. The numbers have been assigned so as to group the accounts in general accordance with the structure of the annual Agency Statement of Financial Condition. This will permit machine preparation of financial statements which cannot readily be accomplished under the present numbering system involving three digits and a single decimal suffix.

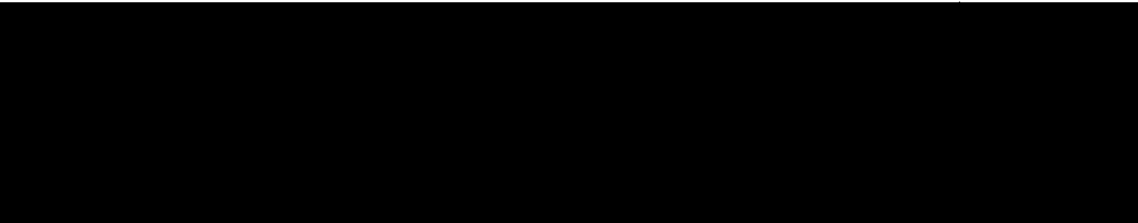
4. Also attached is a listing showing the old general ledger account numbers for vouchered and confidential fund accounts and the new general ledger account number to which the old accounts have been reidentified. The majority of accounts in the old series have been retained with only appropriate changes in account numbers; however, reciprocal accounts have been eliminated and duplicate or similar accounts have been merged into a single account. In addition certain other accounts have been added or dropped to accommodate the revised accounting treatment. These changes are discussed in the following paragraphs.

GROUP 1
Excluded from automatic
downgrading and
declassification

5. The following accounts which did not appear in the old series of accounts have been added to the new Chart:

- a. Account 1118 - Checks in Transit for Collection, has been established to control checks which have been sent out for collection or for conversion to a form which may be securely deposited.
- b. Accounts 1748 - Property in Use - Type I Installations, and 1765 - Property on Loan from Others - Type I Installations, have been established to record the value of such property on Headquarters records so as to present a more complete financial picture on monthly financial reports.

25X1A

- 
- d. Account 3118 - Due to U. S. Treasury - Miscellaneous Receipts, has been established to control collections required to be deposited with the Treasury as miscellaneous receipts. Accounts 4221 - Current Income - Miscellaneous Receipts, and 4247 - Current Expense - Miscellaneous Receipts, formerly accounts 650.1 and 627, have been revised to provide for the use of account 3118.

6. The following accounts which appeared in the separate Vouchered Fund and Confidential Fund series of accounts have been omitted from the combined Chart of Accounts as they are no longer required.

a. Vouchered Funds Only

- 107 - Disbursing Funds - Reserve for Contingencies.
Account determined not necessary as identification of the portion of total funds with Treasury which represents reserve funds is maintained in appropriate budgetary accounts.
- 301 - Due to Confidential Funds - Claims Processed.
Reciprocal type account - no longer required.
- 302 - Due to U. S. Treasury Disbursing Officer - Disbursements Pending Reimbursement. Account determined not necessary as all future cash disbursements can be made by the Agency official custodian in lieu of the present system of processing vouchered fund cash disbursements through the Treasury Disbursing Officer.

SECRET

Series

b. Confidential Funds Only

25X1A



- 152.7 - Due from Vouchered Funds - Claims Processed. Reciprocal type account. No longer required.
- 356 - Deferred Credits - Refund of Lump Sum Leave Payments. This was a holding account pending transfer of the funds to vouchered fund accounts. Recording can now be made directly to the "Reimbursement to Appropriations" account.
- 602.5 - Indirect Costs - Books and Publications. This account eliminated by recent change in method of costing books and publications.
- 691 - Other Expense Credits. No longer required. Amounts formerly recorded in this account (Miscellaneous Receipts and Reimbursements to Appropriations) can now be recorded directly to the appropriate accounts.
- 695 - Funds Transmitted to Fiscal Division for Deposit. No longer required. Funds can now be recorded in proper account when received.

c. Vouchered and Confidential Funds - Reciprocal Accounts

- 135 - Appropriated Funds Allotted for Confidential Operations.
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Fund Allotments - DCI Certification.
- 137 - Disbursements to Other U. S. Government Agencies of Appropriated Funds Chargeable to Confidential Fund Allotments - No DCI Certification.
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Fund Allotments - Awaiting DCI Certification.
- 365 - Accrued Liabilities - (Not currently used - will be re-established when required).
- 535 - Expenditures from Vouchered Fund Allotments for Property Not Subject to Headquarters Property Procedures


SECRET

536 - (Vouchered) - Clearing Account - Matched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures.

(Confidential) - Clearing Account - Accounts Payable liquidated by Payments from Vouchered Fund Allotments.

605 - Accrued Costs - (Not currently used) - will be re-established when required).

7. Future revisions of the Chart and Description of Accounts, Office of Finance will be formally accomplished through the issuance of revision letters to be issued in numerical sequence in the style, "Revision No. ____ Chart and Description of Accounts, Office of Finance".


R. H. FUGES
Director of Finance

25X1A

Attachments

- 4 -

SECRET